IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 34023 of 2006(A)

PETITIONER:

M/S.SANGHVI CORPORATION,
BRANCH-42/2252 B, 1ST FLOOR,
ST.BENEDICT EXTN. ROAD,
ERNAKULAM, COCHIN-18.
REPRESENTED BY ITS BRANCH MANAGER K.G.VENUGOPAL.

BY ADV. SRI.G.HARIHARAN
SRI.PRAVEEN.H.

RESPONDENTS:
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1. **DEPUTY COMMISSIONER (APPEALS),**
   ERNAKULAM.

2. **ASSISTANT COMMISSIONER (ASSESSMENT),**
   SPECIAL CIRCLE I, (K.G.S.T).
   ERNAKULAM.

3. **INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, ERNAKULAM,
   KOCHI -30.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 34023 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

Petitioner is an assessee under the KGST Act as against the assessment order for the year 2001-02. He preferred an appeal along with stay application before the appellate authority namely the Deputy Commissioner (Appeals), Ernakulam. The stay application was disposed of by Exhibit P7 order requiring the petitioner to deposit the amount of 50% on or before 30/03/2006 and to furnish security for the balance amount. Petitioner challenged the stay order, but this court declined to interfere by Exhibit P8 judgment. However, this court observed that in case the petitioner wants an extension for remittance of the 50%, he can approach the authority. Pursuant thereto Exhibit P9 application was given for extension of time. However, it is contended that no orders are passed on Exhibit P9. Petitioner produced Exhibit P10. So that he has already complied with the condition of payment of 50% of the amount as directed by the appellate authority ofcourse belatedly in such circumstances he prays that the revenue recovery of the balance recovery amount

be stayed.

2. Heard both sides.

3. In the light of the fact that petitioner has already paid 50% of the amount as evidenced by Exhibit P10, the time for payment of the 50% of the amount as directed in Exhibit P7 will stand extended upto 28/11/2006, the date on which he had paid the amount. Recovery of the balance amount will stand stayed as directed in the appellate order until disposal of the appeal. The petitioner if he has not furnished security for the balance amount, the same shall be done within a period of three weeks.

Writ petition is disposed of as above.

P.R.RAMAN, JUDGE

Rp